

DELIVERING VALUE

STRATEGIC PLAN 2019 TO 2023



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***To help the public service
spend wisely***

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FOREWORD BY THE AUDITOR GENERAL



I am delighted to present the strategic plan of the Cayman Islands Office of the Auditor General (OAG) for the period 2019 to 2023. It captures how we want to take forward our work to ensure that we meet our statutory audit obligations and drive lasting improvements in how the Cayman Islands Government manages scarce public resources in the delivery of government programmes and services.

The Cayman Islands has seen significant change in recent years with a new Government of national unity elected in May 2017, the arrival of two new Governors during 2018 and the Government holding discussions with the UK in a desire to redefine its relationship with them as an Overseas Territory. The country has a strong and growing economy which is largely built upon its financial services capabilities and its tourism product. In the public sector, the Deputy Governor is leading the charge in the

country working towards having a world class civil service.

During the period of the last strategic plan, there were significant advancements in how the country was governed with legislative changes impacting the governance arrangements for the public sector aimed at improving accountability, transparency and integrity. The most significant of these being the Public Authorities Law which among other things brought in governance improvements for Statutory Authorities and Government Companies, a Procurement law aimed at ensuring best competitive procurement practices in the public service and the development of a Major Projects Office to lead on big capital infrastructure projects. With a few exceptions, Government entities are now well governed and managed relative to years gone by with increasing numbers of unqualified audit opinions being issued each year. Progress is ongoing and this backdrop means that a path of continuous improvement is possible as is the aspiration for the civil service to be world class.

I think it is fair to say that in many areas, Cayman leads the way in the Caribbean region. Indeed, my Office participates fully in developing international public sector audit practice and has supported the development of other audit offices in the Caribbean in recent times.

Our working relationships with the Legislative Assembly, particularly through the Public Accounts Committee (PAC) and senior officers in Government is of the utmost important to us

and this plans starts with these relationships being on a solid base with mutual trust and respect. However, this is something that will never be taken for granted and will require continual ongoing engagement and effort.

All of this gives the OAG greater opportunities to influence and support government positively in how it manages its services and resources.

Over the timeframe of this strategic plan, the core activities of the OAG will continue to be the financial audit of the entire Government and its respective entities and our performance audits reporting on the economy, efficiency, and effectiveness of public spending to the Legislative Assembly through the PAC. Holding Government to account for its spending and for providing value for money in public services will remain a key focus. However a fundamental driver over the next five years will be looking at how we can keep pushing the envelope of public sector audit to have a greater impact by providing added value, for example through:

- undertaking audit work on major projects and programmes earlier in their lifecycle so that we can have a greater impact before they are completed
- actively engaging in the development of international audit practice to secure our position as one of the leading small audit offices in the world
- ensuring a robust and rigorous quality assurance framework for our audit practices to ensure we uphold the highest international practice standards

As an independent body, we will continue to deliver a quality service to the Legislative Assembly and the entities we audit, and we will

pursue the following four broad strategic objectives as we carry out our work:

- **Strengthening** the accountability, transparency, integrity and delivery of **public services** through high quality audits
- **Demonstrating** ongoing **relevance** to the people of the Cayman Islands, the Legislative Assembly and other stakeholders
- Encouraging improvement through **leading by example**
- Continuously **developing our people**

The achievement of these objectives provides my Office with some challenges, but they are important in ensuring that we continue to be a well-respected and effective provider of public audit to the Cayman Islands, and seen as a leader in our field within the Caribbean, and more widely within the global public audit community.

In delivery of our work programme and the achievement of our objectives, we will continue to strive to be as efficient and effective as possible. I look forward to reporting on how well we deliver on these strategic objectives through our annual report and accounts.



Sue Winspear, CPFA
Auditor General
March 2019

ABOUT THE OAG

PUBLIC SECTOR AUDIT

Those responsible for public business and handling public money must be held accountable, in accordance with the law and proper standards, to those who use and pay for the services provided. Public resources should be safeguarded, properly accounted for and used economically, efficiently and effectively.

Ministers, boards, chief officers, managers and public officials have the primary responsibility for ensuring that public business is conducted in accordance with the law and proper standards, and that public money is handled with integrity and spent appropriately. Public bodies and those responsible for conducting their affairs must discharge this accountability by establishing and maintaining proper governance arrangements and effective stewardship of the resources at their disposal.

The special accountabilities attached to the conduct of public business, and the use of public money, mean that public sector audits must be planned and undertaken from a wider perspective than in the private sector. This means providing assurance, not only on the financial statements, but providing an assessment of matters such as the legality, propriety, performance and value for money in the use of public funds.

Public sector audit is an important in strengthening accountability, both to the elected members who provide resources, and to the citizens and users of public services.

The Cayman Islands Constitution

The Constitution requires that there shall be an Auditor General who shall have *“The power and responsibility to audit the public accounts of the Cayman Islands and the accounts and financial dealings of all authorities, offices and departments of Government and of all courts, and power to undertake value for money investigations in respect of the activities of such authorities, offices and departments”*.

It further states that *“In the exercise of his or her functions, the Auditor General (and any person acting on his or her behalf in the exercise of those functions) shall not be subject to the direction or control of any other person or authority, save that the Auditor General is answerable to the Public Accounts Committee of the Legislative Assembly and must attend upon the Committee at its request.”*

The powers and duties of the Auditor General are further set out in the *Public Management and Finance Law (“the PMFL”)*.

Public sector audit adds value by reviewing and reporting on what happened and by looking forward, identifying where improvements can be made, and promoting good practice. In this way, public sector audit contributes to improved standards of governance, better management and decision making, and ultimately, more effective use of public money.

WHO WE ARE AND WHAT WE DO

For the parliamentary system of government to work properly, it must have the public's confidence. To merit this confidence, the Government's programmes must be:

1. effective - delivering good results
2. transparent - open and clearly communicated, and
3. accountable – relationship based on clear responsibility for performance, both for the results achieved and means used

One important responsibility of the Legislative Assembly is to hold the Government accountable for its management of public resources. We use five principles of effective accountability that are used internationally:

1. clear roles and responsibilities
2. clear performance expectations
3. a balance of expectations with capacities
4. credible reporting
5. a reasonable review of performance

The Office of the Auditor General contributes to the accountability process as the auditor of the Government including all of its agencies. The Office helps the Legislative Assembly, through the Public Accounts Committee, hold the Government accountable for how it manages public resources undertaking:

1. Financial statement audits of the Government, including each ministry, portfolio, office, statutory authority and government company
2. Performance audits which promote the economic, efficient, and effective use of resources across ministries, portfolios,

offices, statutory authorities and government companies

3. Investigations and other audit work that adds value to the country.

The work and reports of the Office can affect public confidence in the Government. They provide legislators and the public with critical information on whether the Government's financial and other reports are reliable, the Government uses effective processes to safeguard the resources with which it is entrusted (public resources), and the Government has complied with governing authorities. Also, the Office:

1. Makes recommendations for improvements to the Government's management of public resources and compliance with laws
2. Encourages discussion and debate about public sector management and accountability issues
3. Assists the Public Accounts Committee in carrying out its mandate
4. Develops marketable professionals who can continue their careers in or outside of the public service both in Cayman and throughout the world
5. Supports and adheres to the professional assurance standards as published by the International Auditing and Assurance Standards Board and INTOSAI Professional Standards Committee

The work and reports of the Office contribute to informed decision making in government and help drive improvements in management of public finances and public service business processes.

Our work focuses on how well the civil and public service implements government policy. We examine how resources have been used, including whether they are in line with relevant legal authorities.

We report the results of work without fear or favour. Our reports are issued to the Legislative Assembly, Government entities, other stakeholders and the public, as appropriate.

The freedom to determine the content, timing and publication of reports is a fundamental principle of an independent audit office. It promotes transparency in the use of government resources and enables our objective findings to be made available without any political interference or manipulation. In line with international standards for public sector audit offices we fulfill our responsibilities by informing the public of the results of our work through our website and the media.

THE ENVIRONMENT IN WHICH WE WORK

Our strategic objectives are set within a context of ongoing change. Social, economic, and environmental changes throughout the world continue to reshape Cayman's environment and influence how we respond.

The Cayman Islands public sector is working towards improving its accountability, service delivery and capability, within the funding available.

During the next five years, we expect the public sector landscape to change as the civil service sets about becoming world class with the following five priorities:

1. Delivering an outstanding customer experience
2. Developing exceptional leadership
3. Pursuing excellence in talent development
4. Fostering effective communication
5. Demonstrating excellence in governance practices

As new arrangements and ways of delivering services are implemented, these changes can put management and financial control environments at increased risk.

We also live in a time when trust in the systems of government has significantly eroded, with concerns about the ability of the public sector to manage the resources it has at its disposal in a responsible, ethical and transparent manner, and for the benefit of the people of the Cayman Islands.

In this context, it is more important than ever that those in positions of responsibility govern and manage public expenditure well.

OUR VISION, MISSION AND VALUES

In developing this strategic plan we have developed a clear vision and mission for the work that the Office of the Auditor General carries out, along with the four core values that underpin our vision.

Our vision, mission and values drive and guide our daily work and provide the framework

under which we have developed the strategic objectives and related activities that make up this Strategic Plan.

Our Vision

“To help the public service spend wisely”

Our Mission

“To deliver independent, high quality public sector audit that promotes accountability, transparency, integrity, and value in the use of public resources”

Our Core Values

Professional – competently carrying out independent and objective work, always striving to deliver a high quality service

Respect - treating our employees, clients and stakeholders with respect and dignity

Integrity – conducting ourselves ethically, in a manner that creates confidence and trust in what we do

Transparent – accountability and transparency in the operations of the OAG

OUR STRATEGIC OBJECTIVES

Our strategic plan is based on achieving multiple objectives aligned into our four overarching strategic priority areas. These strategic objectives are inter-related; align with our vision, mission and values.

(International Standard of Supreme Audit Institutions) on the *Value and Benefits of Supreme Audit Institutions*, which articulates how a public audit office can make a difference to the lives of citizens.

They are also closely aligned to ISSAI 12

Our four strategic priority areas are:

Strengthening the accountability, transparency, integrity and delivery of public services through high quality audits

Demonstrating ongoing relevance to the people of the Cayman Islands, the Legislative Assembly and other stakeholders

Encouraging improvement through leading by example

Continuously developing our people.

In the next section, we expand on what each of these strategic priority areas mean, discuss the objectives of each and how the Office will address each one over the next five years by continuing certain activities already being carried out and others that it plans to start doing. For each strategic objective, we will effectively report on the extent to which we

have achieved them through our performance reporting framework. The measures may meet multiple objectives under the four strategic priority areas and this is intentional as it reflects the inter-dependent nature of our four strategic priority areas in driving forward improvement.

STRATEGIC PRIORITY AREA 1: STRENGTHENING PUBLIC SERVICES

We will help strengthen accountability, transparency, and the delivery of services in the public sector.

As the auditor of government spending, our work gives us direct insight into how the public sector is operating and changing. As well as having direct interaction with every public entity each year, we also have an independent reporting role enshrined in legislation. We provide a credible, reliable and evidence based source of information to government, legislators and society and can contribute to strengthening the public sector through our audits, by using our powers of reporting, and our interaction within and outside the public sector, on matters such as governance, accountability, financial sustainability and the efficient, effective and economic use of resources.

OUR OBJECTIVES FOR THIS STRATEGIC PRIORITY AREA

1.1 TIMELY CONDUCT OF HIGH-QUALITY, EVIDENCE BASED, RELEVANT AUDITS

The Cayman Islands is an economically buoyant jurisdiction leading to frequent and rapid changes to the demands placed on Public Sector entities. Government entities must respond rapidly to their changing environment and the Office of the Auditor General must ensure it is responding accordingly and focusing on matters of greatest importance and highest risk to the

country. We must conduct timely, relevant and evidence based audits and to support this objective, we will:

1. Carefully plan and schedule audits to meet statutory deadlines and our clients changing operational landscape
2. Develop our performance audit programme taking account of risk, government prioritisation and stakeholder views on importance
3. Carry out more performance audits in real-time (vs. after the fact) to better enable government to take corrective action

Our success in achieving this objective will be measured by:

1. Delivering all of our audits to plan
2. Delivering more performance audits in real-time (as opposed to after implementation)
3. Reducing and then eliminating the financial audit backlog
4. Develop a rigorous and robust quality assurance regime including periodic verification of adherence to ISA / ISSAI standards through a SAI PMF assessment every five years
5. Quarterly reviews of the OAG risk register

1.2 IMPACTFUL RECOMMENDATIONS

Our oversight role is fundamentally important to enabling government to be held accountable for the results of its spending of public monies. However looking beyond this traditional accountability role there is also the opportunity to improve public services by providing increased insight to decision makers through assessing projects, processes and implementation of policies earlier in their life cycle, allowing them to adapt and implement change and obtain better value for money for the people of the Cayman Islands. Therefore, it is fundamentally important that our recommendations are specific, measurable, realistic and timely.

To support this objective, we will:

1. Undertake audits of high priority projects and programmes during their implementation to provide insightful reporting that enables the government to take corrective action
2. Carry out more performance audits in real-time (vs. after the fact) to better enable government to take corrective action
3. Enhance the quality of our reporting to ensure impactful recommendations

Our success in achieving this objective will be measured by:

1. Improving the client recommendation acceptance rate
2. Improving the client recommendation implementation rate
3. Evaluating, where possible, the impact of implemented recommendations
4. Positive results from client surveys

1.3 FOLLOW UP ON IMPLEMENTATION OF RECOMMENDATIONS

It is an essential part of the remit of the Office to ensure issues with client operations are brought to light to allow the public service the opportunity to correct and improve their operations. Working with the PAC and other stakeholders, the Office will follow up with clients to ensure recommendations are being addressed to continue the process of improvement in the delivery of public services. To support this objective, we will:

1. Conduct an annual follow up of past PAC recommendations

Our success in achieving this objective will be measured by:

1. Improving the client recommendation acceptance rate
2. Improving the client recommendation implementation rate
3. Evaluating, where possible, the impact of implemented recommendations

1.4 DRIVE TRANSPARENCY IN THE PUBLIC SERVICE

A key focus in strengthening the public sector will be ensuring that the Government and each entity operate using the highest level of transparency. To support this objective, we will:

1. Conduct our audits in accordance with international professional standards and in a timely way
2. Support government to improve the quality of its financial reporting

Our success in achieving this objective will be measured by:

1. The number of annual reports, including audited financial statements, issued in accordance with legislative and accounting standards and timeframes.
2. A reduction in qualified audit opinions
3. Leading by example in our public disclosures and reporting

1.5 DRIVE ACCOUNTABILITY

The impact of our work is undermined if public sector officials do not respond appropriately and in a timely manner to our findings and reports. Subsequently, if they then do not take action to address the issues identified and implement the agreed recommendations, the value of work is further undermined at the expense of the people of the Cayman Islands.

We will work with the PAC to ensure they hold Government accountable, ensuring transparency to the public on the status of implementations and improvements. To support this objective, we will:

1. Support the PAC by providing high quality audit reports and opinions and any other support to enable them to hold Government to account
2. Continue to publish quarterly progress reports on the state of financial audits for public sector entities, PAC and wider stakeholders

Our success in achieving this objective will be measured by:

1. Following up more effectively, and regularly, on previous audit reports, and provide insightful reports to the Legislative Assembly on the progress being made by public entities
2. Improving the client recommendation acceptance rate
3. Improving the client recommendation implementation rate
4. Evaluating, where possible, the impact of implemented recommendations

STRATEGIC PRIORITY AREA 2: DEMONSTRATING RELEVANCE

In our work we will demonstrate our relevance by taking into account the views of our external stakeholders including those who use public services, and ensure we are focusing on the areas most relevant to them.

We place great importance on relationships with all of our stakeholders: Legislative Assembly and particularly the PAC, elected and appointed officials, public entities, professional organisations, and all people of the Cayman Islands.

We want to be responsive to the challenges faced by the public, the expectations of different stakeholders, and the emerging risks and changes in the environment in which we conduct our work. It is also important that we continue to have a dialogue with stakeholders about how our work can facilitate improvement in the public sector.

OUR OBJECTIVES FOR THIS STRATEGIC PRIORITY AREA

2.1 FOCUSING OUR WORK ON ISSUES OF NATIONAL IMPORTANCE OR PRIORITY, AND AT A POINT IN TIME WHEN THE IMPACT IS GREATEST

Our most important relationship is with the PAC and the support we provide to enable the Committee to effectively carry out its mandate. It is fundamentally important that we work with the Committee members to enable effective

scrutiny in the use of public funds. The Committee plays a critical role in helping the Office align its efforts to issues of national importance and priority.

Through our work we also work in partnership with a number of entities and agencies to support accountability, transparency and integrity. To support this objective, we will continue to:

1. Support the PAC by providing high quality audit reports and opinions and any other support to enable them to hold Government to account
2. Focus our performance audit efforts on areas that are identified as operationally deficient or key risks for the Government
3. Ensure areas of focus are important to the people of the Cayman Islands

Our success in achieving this objective will be measured by:

1. Ensuring we undertake sufficient audits each year to meet or exceed our output agreement with the Legislative Assembly
2. Frequency and tenor of public news related to the Office in the performance of our remit
3. Evidence of consultation on the Performance Audit programme
4. Positive client survey results

2.2 COMMUNICATE CLEARLY AND EFFECTIVELY WITH ALL STAKEHOLDERS

Communication is vital to demonstrating our relevance. We place high importance on clear public reporting to the Legislative Assembly and public entities to encourage action and improvement. Through our reports and communication, we will continue to encourage relevant debates about what we find as auditors and what we expect in a well governed public sector.

To support this objective, we will continue to:

1. Proactively communicate with stakeholders
2. Develop our ways of communicating and reporting to be easily accessible and relevant to stakeholders
3. Develop the communication channels that we use to engage and connect with stakeholders, in particular social media

Our success in achieving this objective will be measured by:

1. Frequency and tenor of public news related to the Office and performance of our remit
2. Frequency and effect of speaking engagements and presentations to stakeholders
3. Evidence of pro active, regular and routine social and other media activity

2.3 ENSURE EFFICIENT AND EFFECTIVE AUDITS, LEVERAGING TECHNOLOGY WHERE POSSIBLE

In the rapidly changing landscape of technology it has become essential for the Office to adapt and improve its audit and corporate operations. Technology changes afford and often require an

adaptation in approach. The Office is dedicated to ensuring it utilises methods and systems that are aligned to updated standards and it takes into consideration risk factors for the Office and our clients. To support this objective, we will:

1. Utilise technology in the performance of our remit and have an up to date IT strategy, plan and policies to ensure relevance.
2. Ensure appropriate risk analysis is conducted on any new system or method to be used in conducting audits for clients
3. Proactively review our IT systems performance and fitness for purpose

Our success in achieving this objective will be measured by:

1. Greater efficiency through reducing audit completion times (compared to previous year)
2. Evidence of a relevant strategy and policies for IT.

2.4 ADDING VALUE TO THE CLIENT'S BUSINESS

While the Office has an important accountability role, the primary purpose of our audit function is to assist in identifying opportunities for our clients to improve their operations and effectiveness. Helping our client's recognise and realise improvements in their operations and procedures assists in improving our audit performance year on year. To support this objective, we will:

1. Maintain knowledge of current leading practice methods and developments utilised in our clients' industry / sector and in global public sector auditing

2. Communicate with our clients in the most effective manner to ensure a complete transfer of advice and information

Our success in achieving this objective will be measured by:

1. Positive client survey results
2. Use of international comparisons and subject matter experts where helpful
3. Quarterly reviews of the OAG risk register

2.5 ACTIVELY CONTRIBUTE TO IMPROVING BOTH THE REGIONAL AND INTERNATIONAL AUDIT COMMUNITY

The Office is working towards full compliance with ISSAI auditing standards for public sector entities and has a marked interest in ensuring continuous improvement in the approach and methodology used by audit bodies (SAIs) regionally (through CAROSAI) and across the world (through INTOSAI). The OAG shares our client's commitment to becoming World-Class and we strive to be a visible, world-class representative of our profession on the regional and international stage. To support this objective, we will:

1. Present at, and participate in audit conferences regionally and internationally

Our success in achieving this objective will be measured by:

1. Number of regional / international speaking engagements
2. Attendance and participation in domestic (CIIPA) and international bodies driving up standards in public service finance and audit regionally and internationally

STRATEGIC PRIORITY AREA 3: LEADING BY EXAMPLE

We will be agile, adapt to change and lead by example as individuals and as an organisation.

Staying the same or standing still is not an option for our Office. In our fast changing and evolving environment, auditing and the role of the auditor will continue to develop and change. International trends, such as rapid changes in technology, are also changing expectations among end users of audit and assurance information. Our ability to develop, adapt and be flexible is important to ensuring we remain relevant and that we can remain a model organisation which leads by example both locally, regionally and internationally.

OUR OBJECTIVES FOR THIS STRATEGIC PRIORITY AREA

3.1 PROACTIVELY DEMONSTRATING GOOD GOVERNANCE

It is essential that in our role that we are seen as a benchmark for the public sector in the way that we are governed, managed and use scarce public resources. We must ensure that the way we are governed and managed is open, transparent and accountable, is in line with the principles of good governance, and promotes the standards we expect of others.

We must strive to build on the foundations that we have established in the past. To support this objective, we will:

1. Have an annual operational plan that will drive our work and utilisation of resources.

2. Develop appropriate performance measures to enhance our accountability and regular performance reporting to our stakeholders
3. Enhance our proactive disclosures practices to further increase the transparency of the Office, examining how social media can be used to provide increased transparency and accountability
4. Ensure the Office adheres to efficient, effective, and secure IT practices, including data protection
5. Maintain up to date policies and strategies

Our success in achieving this objective will be measured by:

1. Regular quarterly and annual reporting on our financial position, our audits and our wider operations
2. Achievement of our output agreement targets with government through delivery of our operational plan.
3. Develop a rigorous and robust quality assurance regime including periodic verification of adherence to ISA / ISSAI standards through a SAI PMF assessment every five years
4. SAI PMF assessment results that show compliance with international standards and positive improvement
5. OAG getting an unqualified audit opinion with no or minimal ISA 260 points
6. Comprehensive policies, verified regularly
7. Timely, proactive disclosures

3.2 COMPLYING WITH INTERNATIONAL AUDIT STANDARDS AND GOOD PRACTICE

As the auditor for the whole of the public service in the Cayman Islands, it is critical that the Office operates in compliance with values, international audit standards and good practices and leads the public service by example. To support this objective, we will:

1. Undertake a SAI PMF assessment every five years and report on the outcome
2. Ensure compliance with all relevant laws
3. Conduct our audits in accordance with international professional standards and in a timely way
4. Develop new good practice approaches where they are lacking or out of date and share these with the wider international audit community
5. Support peer review of audit practices both in our Office and through providing peer review to other audit offices

Our success in achieving this objective will be measured by:

1. Develop a rigorous and robust quality assurance regime including periodic verification of adherence to ISA / ISSAI standards through a SAI PMF assessment every five years
2. SAI PMF assessment results that show compliance with international standards and positive improvement
3. Evidence of proactive engagement with international SAI community
4. Development of an OAG Financial Audit manual and an OAG Performance Audit manual

3.3 OPERATE TO THE HIGHEST ETHICAL STANDARDS

The Office is dedicated to operating in alignment with its core values and demonstrating to its stakeholders that all members of the Office conduct themselves, at all times, in a professional, respectful, transparent, and unimpeachable manner. To support this objective, we will:

1. Demonstrate ethical behaviour in all our dealings
2. Act with integrity at all times
3. Carry out our remit without fear or favour

Our success in achieving this objective will be measured by:

1. Positive client survey results
2. Proactive disclosures of any issues
3. Absence of complaints and disciplinary actions
4. Ensure effective and regular ethics and anti-fraud trainings
5. Evidence that any conflicts of interest are handled effectively and appropriately

STRATEGIC PRIORITY AREA 4: DEVELOPING OUR PEOPLE

We will continuously invest in OAG staff through targeted professional development, coaching, mentoring, and an appropriate reward package (recognising we are constrained by being part of the civil service).

To effectively deliver on our mandate, it is essential that the Office has a motivated, skilled and high performing workforce that can effectively meet the challenges demanded by our diverse range of work.

To meet our profession's requirements, we are also obligated to ensure that our staff maintain and enhance certain professional skills, knowledge and capacity to carry out their duties.

At present some of the traditional levers to motivate staff and reward performance, such as pay and benefits, are not within the direct control of the Office. Whilst we continue to engage with Government to have this capacity, we have focused on enriching jobs, developing skills and capacity, and creating opportunities for career progression within or outside of the OAG.

We will also actively work to increase the number of Caymanians in our office through offering professional training opportunities to build a pipeline of qualified auditors for the future.

OUR OBJECTIVES FOR THIS STRATEGIC PRIORITY AREA

4.1 PROVIDE A CONTINUOUS LEARNING AND DEVELOPMENT ENVIRONMENT FOR STAFF

The continuously changing operational landscape in which our clients operate necessitates the Office maintaining the ability to quickly update and adapt our methods.

Constantly updating our staff's skills and knowledge in alignment with current international standards and leading practice is essential to ensuring we maintain our high degree of performance in conducting our remit.

To support this objective, we will:

1. Provide ongoing and frequent opportunities for staff development
2. Provide opportunities for secondment of staff to update skill or knowledge bases
3. Foster an environment of continuous learning

Our success in achieving this objective will be measured by:

1. Creation and annual review of a workforce and corporate learning and development plan
2. Identifying individual skills and strengths profiles for all OAG staff

3. Developing and delivering on personal development plans for all OAG staff

4.2 EXEMPLAR EMPLOYER

While technology can provide improvements in our efficiency and operational capacity, our people are the bedrock of our profession. The Office must continuously work to attract the highest calibre staff to our team in order to maintain our required level of performance and capability. To achieve this goal, the Office will strive to create a safe and supportive working environment for all staff. To support this objective, we will:

1. Improve our workforce planning approach and activities
2. Attract and retain quality staff
3. Create a safe and supportive environment for our staff

Our success in achieving this objective will be measured by:

1. Strong annual staff survey results
2. Creation and annual review of a workforce and corporate learning and development plan
3. Zero staff safety incidents
4. Positive reasons for staff leaving from staff exit interviews


4.3 DEVELOPING CAYMANIANS IN PUBLIC SECTOR AUDIT

It is important that we develop a pipeline of Caymanians to fill OAG roles as vacancies arise rather than bringing staff in from overseas. To support this objective, we will:

1. Have trainee auditor posts within the OAG establishment
2. Provide a comprehensive training programme to trainees with opportunities for career progression

Our success in achieving this objective will be measured by:

1. An increasing proportion of OAG staff being Caymanian over the period of this strategy
2. Successful completion of accounting qualifications by OAG audit trainees.



Our independent work
promotes good governance,
transparency and
accountability in the use
of public funds



G